



NORTH COUNTRY WORKFORCE DEVELOPMENT BOARD COST ALLOCATION PLAN

The North Country Workforce Development Board (NCWDB) operations are funded through the Workforce Innovation and Opportunity Act (WIOA) - both administrative and program funds). The NCWDB also receives partial funding from the North Country Workforce Partnership, Inc. (NCWP) for staff salaries, fringe benefits, etc. Costs are determined to be direct and shared costs.

The purpose of this Cost Allocation Plan (CAP) is to summarize, in writing, the methods and procedures that the NCWDB uses to allocate costs to the proper funding sources and cost classification (such as in-school/out-of-school, supportive service, education etc.).

Costs that can be identified to a program or cost category will be allocated to that specific program or cost category. Any single cost which is properly chargeable to more than one program or cost category is allocated among the appropriate programs and cost categories. Examples of these costs are staff salaries, rent, office supplies, telephone, and travel. Costs are supported by documentation that substantiates the charges. Before each invoice is allocated, it is determined how the invoice should be split, whether it is a direct expenditure allocated to one specific title/program or whether it should be allocated across all titles/programs. It is also determined if it is just an administrative expense, training, or both. If it is an expense directly related to one individual, then the cost is allocated using that individual's specific allocation. Costs that benefit two or more specific programs are allocated to those programs based on the percentage for each program. Costs that are not easily allocable to a specific program may utilize the most recent quarter's average of NCWDB staff time. Examples of these costs are staff salaries, rent, office supplies, telephone, and travel.

The staff time distribution allocation basis is used to allocate program and cost category costs. Joint costs are allocated according to percentages of staff time spent on each program or cost category. Staff time distribution sheets are used as a basis for allocating costs. Staff record time spent working on a specific program or cost category. These timesheets are completed every two weeks. Salaries and fringe are charged directly to the program for which work has been done.

Travel costs are allocated based on purpose of travel. All travel costs are charged directly to the program for which the travel was incurred. Travel costs that benefit more than one program will be allocated to those programs based on the staff time distribution allocation basis.

Time and attendance records are maintained on all individuals who receive any part of his or her wages from WIOA funding. The sheets are signed by the employee and the Supervisor. The records are maintained by the Finance Director and the Employer of Record.